

EXHIBIT C



Manheim Market Report

February 27, 2023 US Edition

2020 VOLKSWAGEN TIGUAN FWD 4D SUV SE

3VV3B7AX4LM041309

Base MMR
\$22,800Avg Odometer (mi)
39,166Avg Condition
4.2

MMR Adjustments

Odometer
59,045 mi • -\$2,220Region
Southwest • -\$30Condition Report
4.2 • \$0Color
White • +\$70Numbers may not add exactly due to rounding
** AutoGrade™ or Manheim Express GradeMMR Range
\$19,300 - \$22,000Adjusted MMR
\$20,600Estimated Retail Value
Based on Automotive Retail Transactions**\$22,900**

▼ Transactions Showing 25 of 39

Date ↓	Price	Odo (mi)	Grade	Eng/T	Ext Color	Type	Region	Auction
2/24/23	\$23,800	39,327	4.2	4GT/A	Silver	Regular	Southeast	Fort Lauderdale...
2/22/23	\$23,500	29,943	4.4	4GT/-	-	Lease	Midwest	myCentralAu...
2/21/23	\$19,900	74,882	4.4	4GT/A	Black	Regular	Southeast	Georgia
2/21/23	\$27,750*	20,951	4.9	4GT/A	Blue	Lease	Southeast	Orlando
2/21/23	\$24,250	14,483	5.0	4GT/A	-	Regular	Southeast	myCentralAu...
2/21/23	\$24,300	36,764	4.6	4GT/A	Gray	Regular	Southeast	Orlando
2/21/23	\$19,300	60,229	-	4GT/-	-	Regular	West Coast	Fresno
2/20/23	\$25,200	18,319	4.8	4GT/-	-	Lease	Southeast	myCentralAu...
2/17/23	\$17,800	63,709	4.1	4GT/A	Gray	Regular	Southeast	Fort Lauderdale...
2/16/23	\$20,000	58,474	4.3	4GT/A	White	Regular	Southeast	Atlanta
2/16/23	\$22,000	17,117	3.6	4GT/A	White	Regular	Southeast	Palm Beach
2/16/23	\$21,900	43,764	3.9	4GT/A	White	Regular	Southeast	Atlanta
2/16/23	\$15,600	68,292	2.7	4GT/A	Black	Regular	West Coast	Fresno
2/15/23	\$18,600	61,565	4.5	4GT/A	Black	Lease	Southeast	Central Florida
2/15/23	\$25,750	10,194	4.4	4GT/A	Black	Regular	West Coast	California
2/14/23	\$23,000	33,077	4.2	4GT/A	White	Regular	West Coast	Riverside
2/14/23	\$24,500	25,768	3.6	4GT/A	Blue	Regular	Southwest	Dallas
2/14/23	\$20,500	58,379	4.3	4GT/A	Gray	Regular	West Coast	Riverside
2/9/23	\$22,600	32,753	4.3	4GT/A	White	Regular	Southwest	Texas Hobby
2/9/23	\$24,250	23,676	4.6	4GT/A	Silver	Regular	Southwest	Texas Hobby
2/9/23	\$25,750	23,111	4.7	4GT/A	White	Regular	West Coast	Southern Cal...
2/9/23	\$20,000	58,464	4.4	4GT/A	White	Regular	Southeast	Palm Beach

* Transactions not in sample
Condition Reports from AutoGrade™ or Manheim Express Grade